

**INCOME TAX APPELLATE TRIBUNAL
INDORE BENCH, INDORE**

October 3rd, 2023

NOTICE

It is decided that the ITAT Indore bench will be functional through hybrid mode w.e.f. 09th October, 2023 as per guidelines attached to this Notice.

The assessee is at liberty to opt for Virtual hearing under the Hybrid system of hearing. If the option is not exercised, the hearing will automatically take place under physical mode.

Sd/-
(R.S.Syal)
Vice President (PZ)

To

1. ITAT Indore Bar Association
2. The DR, ITAT, Indore

Guidelines for Virtual hearing

1. The Hybrid hearing will take place on all working days. Adjournment applications under both the physical and Virtual hearing modes will be taken up at the commencement of the Court proceedings. Thereafter, the physical hearing will start and get concluded; followed by the Virtual hearing.
2. Meeting ID and Password for the hearing through Virtual will be circulated well in advance while notifying Constitution of the Bench.
3. The Tribunal shall keep the Video conferencing link enabled (with audio disabled) on every working day from 10-15 AM till the Bench holds its sitting. The audio will be enabled only during actual Virtual hearing.
4. If the Bench during the course of Virtual hearing is of the opinion that a particular case, because of its complexity, voluminous or otherwise, needs to be heard physically, it shall order accordingly and a fresh date will be given for physical hearing.
5. On completion of Virtual hearing of a particular case, the party, on apprehending that he was prejudiced due to poor Video and/or audio quality, shall immediately bring it to the notice of the Bench clerk, who shall report the matter to the Bench without any delay. The Bench shall consider the grievance and may declare the hearing to be incomplete. In that case, the party may be either asked to reconnect or put in appearance on some other date as directed by the Bench.
6. The Counsel shall make a request in writing seeking Virtual hearing to the Registry via email – **indore.bench@itad.nic.in**, at least three working days in advance with a certificate / declaration that an advance copy of such a request has been served on the Department.

7. Paper books, Synopsis or Written submissions etc. should be filed physically as per the existing ITAT Rules, even if Virtual hearing mode has been opted by the assessee.
8. All Counsels/DRs participating in the Virtual hearing shall follow the dress code as in physical hearing.
9. The participants in the proceedings shall ensure that their devices are free from malware.
10. All the participants should be ready for arguments when their turn comes.
11. The parties to the proceedings shall keep their microphones on mute mode till they are called upon to make their respective submissions.
12. The Counsels / DRs shall adhere to the courtesies and protocol that are followed in a physical Court.
13. Cell phone of all the participants shall remain on Silent mode during the entire court proceedings.
14. All participants should endeavour to look into the camera; remain attentive; and not engage in any other activity during the proceedings.
15. Joining the Virtual hearing through multiple devices leads to echo problem and results in disturbance. The parties are directed to join the Virtual hearing only through one device.
16. Recording of the proceedings of Video conferencing hearing is strictly prohibited.